

Exhibit 22/TE 5

October 9, 2018 email from Shawn Hackman

From: Shawn Hackman <shawn@eadlawgroup.com>
To: Tony Iarocci <ajiarocci@gmail.com>
Cc: Jonathan Coury <jcoury@hoolcourylaw.com>
Subject: RE: AG80.110.docx
Sent: Tue, 9 Oct 2018 17:48:34 +0000
[AG80.110.docx](#)

A couple of these I just said I would add rather than spend the time having the debate.

ty

EAD Law Group, LLC
8275 S. Eastern
Suite 200
Las Vegas, NV 89123
(702)724-2636
ead@eadlawgroup.com



From: Tony Iarocci [mailto:ajiarocci@gmail.com]
Sent: Tuesday, October 9, 2018 10:26 AM
To: Shawn Hackman
Cc: Jonathan Coury
Subject: Re: AG80.110.docx

Shawn,
Any updates?
Thank you.

On Oct 8, 2018, at 11:52 AM, Shawn Hackman <shawn@eadlawgroup.com> wrote:

I think I can cover with quick answers yet today.

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<image001.png>



From: Tony Iarocci [<mailto:ajiarocci@gmail.com>]
Sent: Monday, October 8, 2018 11:50 AM
To: Shawn Hackman
Cc: Jonathan Coury
Subject: Re: AG80.110.docx

That was my and Ellen Fisher's (SKR) take.

Can you cover with a short point by point email to Bill Nelson and Tom Donahue or should we setup a call?

On Oct 8, 2018, at 11:25 AM, Shawn Hackman <shawn@eadlawgroup.com> wrote:

He is going through a pre prepared PCAOB checklist.. Some of those arent even applicable.

From: Tony Iarocci [<mailto:ajiarocci@gmail.com>]
Sent: Friday, October 5, 2018 12:06 PM
To: Shawn Hackman; Jonathan Coury
Subject: Fwd: AG80.110.docx

Not sure what he's after with Form 10 and RSA questions, disclosures.

Can you please take a look?

Thank you.

----- Forwarded message -----

From: Bill Nelson <bnelson@pbt.com>
Date: Fri, Oct 5, 2018 at 11:54 AM
Subject: AG80.110.docx
To: Ellen Fisher <EFisher@skrco.com>, Tony Iarocci <ajiarocci@gmail.com>
Cc: Tom Donohue <tomd@pbt.com>

Good morning

Attached are open items for DCA. It includes items related to the financial statements and Form 10.

Thank you

Bill

WILLIAM M. NELSON, CPA

Shareholder

[EMAIL](#) | [BIO](#) | [WEBSITE](#)

<image001.jpg>

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DCAAM

Open items

In notes to audited financial statements, need to add new accounting pronouncements (revenue and leasing). (can dig these up... same below)

In quarterly financial statements, add new accounting pronouncements (revenue and leasing).

From Form 10:

Under Venture Capital and Developing Technologies, #1 regarding the technology transfer from a University, how was the granting of the 67,708 common units from a target company accounted for?

Need a copy of the restricted stock purchase agreement referred to in Item 4.

Under Item 9, for securities authorized for issuance under equity compensation plans, need to describe or indicate that it is currently not applicable. Show as currently not applicable as none yet authorized.

In Item 10, need to disclose specific dates of issuance of shares. Will add.

SOX checklist, 5/73, 1.2 Certifications, where are certifications of principal executive and financial officer? Required 10K and 10Q not initial as not reporting yet.

Is there disclosure in the MD & A that a code of ethics has not been adopted? Can add.

Is there disclosure that the Company has used an exemption for its audit committee? Can add.

Will audit fees be disclosed in Proxy? (35/73, section 2.1) In 10k.

Ask SEC counsel – only disclosure that the Company does not have a compensation committee is in the risk factors section. Do you think that is adequate? (page 24/73 sox checklist, section 1.9) Yes. However will add the sentence.